Law Changes Clarify Oregon Inheritance Tax Rules

In the waning hours of the 2003 session, the Oregon legislature passed House Bill 3072, which finally settles the uncertain state of the state inheritance tax. Governor Kulongoski signed the bill on September 24, 2003.

HB 3072 updates the connection between our state inheritance tax laws and federal laws to December 31, 2000. In general, the major law changes made by the Economic Growth and Tax Relief Reconciliation Act of 2001 (“EGTRRA”) in 2001 will not apply in determining the Oregon inheritance tax. Instead, laws in effect as of December 31, 2000, most importantly the Tax Reform Act of 1997 (“TRA 1997”), will apply.

Specifically, the bill provides:

- Any reference in ORS 118.005 to 118.840 to the Internal Revenue Code means the code in effect on December 31, 2000. This reconnect applies to decedents dying after 1997.
- In the case of decedents dying before January 1, 2003, if the federal estate tax credits other than the state death tax credit result in no federal estate tax, no tax shall be imposed. (Comment: A special rule applies to 2002 deaths. See below.)
- For deaths in 2002, a return is not required and no tax is due if the taxable estate of the decedent is less than $1 million. If a return is required, the tax due is determined by applying federal law in effect on December 31, 2000 and “using a unified credit that does not exceed $192,800.” (Comment: This appears to be an attempt to relieve estates of 2002 decedents from paying the inheritance tax if they relied on an old funding clause that created a $1 million credit shelter trust or otherwise were required to file a federal return because the gross estate (but not the taxable estate after deductions) exceeded $1 million. Unfortunately, the exception applies only when the taxable estate is “less than” $1 million, not “$1 million or less.” Estates of decedents who used the full $1 million federal exemption to fund a credit shelter trust of exactly $1 million may be required to file a return, but those with a taxable estate of less than $1 million (even a penny less) will not be required to file. (Comment: Limiting the 2002 unified credit to $192,800 is puzzling, but appears to have no effect on the calculation of the inheritance tax.)
- An inheritance tax return is not required for estates of decedents dying before January 1, 2003 unless a federal estate tax return is required. (Comment: Under prior law, this exception applied to estates of all decedents, not just those dying before 2003.)
- For deaths after 2002, the filing requirement is based on the value of the gross estate regardless of whether a federal return is filed. The filing thresholds are $700,000 in 2003, $850,000 in 2004, $950,000 in 2005, and $1 million thereafter. These thresholds match the federal estate tax exemption amounts under TRA 1997.
● For deaths in 2002 and 2003, the DOR is given authority to extend the time for filing the return and paying the tax for a reasonable period not to exceed four years.

● If the federal taxable estate is determined by making an election under section 2032 or 2056 of the Internal Revenue Code or another provision of the Internal Revenue Code, or if a federal estate tax return is not required under the Internal Revenue Code, the DOR may adopt rules providing for a separate election for state inheritance tax purposes.

(Comment: This gives the DOR the power to adopt rules that permit a state QTIP election, which would allow an estate to fully fund a credit shelter trust by applying the current federal estate tax exemption, yet pay no inheritance tax if a portion of the trust qualified for a state marital deduction so that the Oregon taxable estate did not exceed the Oregon exemption.)

The DOR recently posted changes to its Inheritance Tax Advisory on its Web site. New forms are now available on the Web site.

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U.S.S. State Death Tax Credit Scheduled to Sail: States on Dock Refuse to Board; Some States Jump Ship

In general, states use one of two major mechanisms to collect revenue after the death of a state resident. Each state either (1) collects the amount allowed as a credit against the federal estate tax under section 2011 of the Internal Revenue Code (the “Code”) (“pickup” states) or (2) collects a state-level inheritance tax or estate tax (“decoupled” states). Despite the varying mechanisms, the collection of state revenue was generally transparent to the taxpayer before the enactment of the Economic Growth and Tax Relief Reconciliation Act of 2001 (“EGTRRA”), because the state tax liability was generally equal to the federal credit for state death tax. Now the state death tax collection process has become visibly muddied, as some pickup states with revenues tied to EGTRRA scramble to jump ship before the death tax credit sinks in 2005 and most decoupled states vow to stay dockside in light of significant state revenue shortfalls.

Before EGTRRA was enacted, the state death tax credit generated more than $4 billion a year nationally in state revenues. EGTRRA annually phases out the amount of the state death tax credit allowed against federal estate tax liability and schedules the total repeal of the state death tax credit in 2005, replacing it with a deduction. A decedent dying in 2003 may take only 50 percent of the state death tax credit amount; a decedent dying in 2004 may take only 25 percent of the state death tax credit amount. IRC § 2011.

Decoupled Pickup States. When EGTRRA was enacted, 37 states and the District of Columbia had “pickup state” statutory provisions. However, some such jurisdictions—including Oregon and Washington—tied themselves to the federal estate tax law in effect on a certain date, rather than providing for the automatic updating of state law to reflect changes in the Code for estate tax purposes. There are currently 13 decoupled pickup jurisdictions that have not updated their statutory provisions to incorporate the law enacted under EGTRRA: Arkansas, the District of Columbia, Kansas, Maine, Maryland, Minnesota, Nebraska, New York, Oregon, Rhode Island, Virginia, Washington, and Wisconsin.

Using Washington as an example, there are essentially three major differences between current Washington estate tax law that relies on federal estate tax law effective before the enactment of EGTRRA, see generally RCW ch 83.100, and current federal estate tax law for purposes of this discussion:

● In 2002, estates with gross values totaling between $700,000 and $999,999 need to file an estate and transfer tax return with the state of Washington, although a federal tax return will not be required for these estates under post-EGTRRA federal law. IRC § 6018.

● The Washington estate tax is 100 percent of the available state death tax credit rather than the reduced percentage of available state death tax credit under post-EGTRRA federal law. IRC § 2011.

● Washington will allow the federal estate tax credit effective as of January 1, 2001, not the increased credit amount afforded under post-EGTRRA federal law. IRC § 2010.

In Oregon, the recently passed HB 3072 linked Oregon inheritance tax law to the federal Taxpayer Relief Act of 1997, so that Oregon inheritance taxes are now to be determined using the Code in effect as of December 31, 2000. Therefore, the inheritance tax filing threshold for Oregon is a gross estate of $700,000 for decedents dying in 2003, $850,000 for decedents dying in 2004, $950,000 for decedents dying in 2005, and $1 million for decedents dying in 2006 and thereafter. An amnesty, of sorts, was afforded Oregon decedents dying in 2002. For 2002, no return was required and no tax is due if the taxable estate of the decedent was less than $1 million; for estates of $1 million or more, the inheritance tax was to be calculated based on the Code in effect as of December 31, 2000.

Coupled Pickup States. Statutory provisions for most states provide that state inheritance tax or estate tax liability does not arise unless the estate is subject to federal estate tax. In the case of
decoupled pickup states, because federal estate tax liability is determined using the applicable estate tax exclusion amount in effect as of the state’s tie-in date, such a provision does not generally prohibit collection of inheritance tax or estate tax even if no federal estate tax is due based on the applicable estate tax exclusion amount for the year of the decedent’s death. However, such a provision could be prohibitive for states that are generally tied in to current federal tax law but have a state-level inheritance tax or estate tax system. In a decision unrelated to the scheduled reduction of the federal estate death tax credit, the Michigan Court of Appeals recently held that Michigan is not entitled to any state estate tax if no estate tax is due to the federal government as a result of the federal credit for tax on prior transfers. Teets v. Dep’t of Treasury (In re Estate of Lacks), 662 NW2d 54 (Mich App 2003).

Wealth Preservation Planning in States That Do Not Sail

Wealth preservation planning provisions will generally be unaffected in straight pickup states. For example, Florida tracks with the federal estate law as a pickup state. Florida estate tax is not due unless an estate is required to file a federal estate tax return. The federal filing threshold for decedents dying in 2003 is $1 million. Wealth preservation provisions established to maximize the use of a deceased Florida resident’s available federal estate tax credit and generation-skipping tax credit will be consistent with planning to minimize state estate tax liability. However, it is a unique challenge to plan for effective wealth preservation of an individual residing in a decoupled state such as Oregon and Washington, because a formula designed to minimize federal transfer tax liability will not likely minimize state tax transfer liability in such jurisdictions.

Funding Formulas. For married couples, state inheritance tax or estate tax liability at the death of the first spouse could be avoided by adjusting a pecuniary or fractional funding formula to minimize state transfer tax (to fund the credit shelter trust with an amount equal to the federal estate tax credit exemption as determined for purposes of state inheritance tax or estate tax law). For a married couple with a combined estate value less than their combined available federal applicable estate tax credit amount, this may be a practical solution to avoid state inheritance tax or estate tax liability and federal estate tax liability. However, presuming that the estate tax exemption amount for purposes of calculating federal estate tax liability is greater than it is for purposes of calculating state inheritance tax or estate tax liability—as is currently the case in Oregon and Washington—this drafting strategy would waste federal estate tax exemption at the death of the first spouse.

Disclaimer Trust. For married couples with a combined estate value exceeding their combined available federal applicable estate tax credit amount, it will likely be best—in terms of minimizing combined federal and state tax transfer liability at death—to pay state inheritance tax or estate tax at the death of the first spouse. However, flexibility could be afforded the surviving spouse if a special disclaimer trust that qualifies for the unlimited marital deduction is incorporated into the planning. If there is a dramatic reduction in the couple’s estate value by the time of the first spouse’s death, or if the surviving spouse is unwilling to pay any state or federal tax at the death of the first spouse, an amount equal to the difference between the estate tax exemption amount for federal estate tax purposes and that for state inheritance tax or estate tax purposes could be disclaimed, thereby avoiding state transfer tax liability.

The uncertainty as to how state legislatures will juggle budget shortfalls and potential inheritance tax or estate tax reformation, combined with the numerous changes in federal estate tax law scheduled to phase in and out over the next several years, require tax-sensitive estate planning to be as flexible as possible.

What’s New:

Smith v. Caldwell

July 2, 2003
Case No.: A115316
http://www.publications.ojd.state.or.us/A115316.htm

Appeillants Terry Caldwell, Fred Caldwell, and Larry Balenton asserted that they were the children of the decedent, Willie Toles, who died intestate, and they sought review of the trial court’s order determining that they were not the decedent’s heirs. After a show-cause hearing, the probate court signed a document captioned “Judgment Denying Heirship.” The appellate court found that the Judgment Denying Heirship was not a final judgment within the meaning of ORS 19.205(1), but rather was an interim order in the probate proceeding. Until a decree of distribution is made in a probate proceeding, any determination of the interested parties’ rights, no matter what it is called, is not final, is subject to modification, and may not be appealed. The decree of distribution is a final judgment and may be appealed.

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1 Mark Garay, lead legislative researcher in the Tax Policy Services Group of Deloitte & Touche, LLP, vouches for the validity of this statement, printed on page 34 of “Seeds of Change: The 2001 Tax Cut,” although he is unable to locate the information identifying the original resource on which he relied.

2 Each of these jurisdictions has decoupled from federal tax law for at least one year. However, it is important to note that the decision to remain decoupled from federal law for estate tax purposes will be an ongoing issue taken up in each legislative session, as jurisdictions evaluate their ability to collect and audit tax that may not be tied to federal estate tax reporting.
Funding Formulas for Inheritance Taxes

A companion article in this newsletter and articles in prior newsletters discuss the effect of the phaseout and eventual elimination of the state death tax credit on the calculation of state death taxes. The legislature recently passed House Bill 3072, which connects Oregon inheritance tax laws to the federal tax code in effect on December 31, 2000. The Governor signed the bill into law on September 24, 2003. The bill effectively ties Oregon to the federal exemption schedule enacted as part of the Tax Reform Act of 1997. The Oregon estate tax exemption will be $700,000 for decedents dying in 2002 and 2003, $850,000 for deaths in 2004, $950,000 for deaths in 2005, and $1 million for deaths in 2006 or later.

The federal exemption is currently $1 million and will rise to $1.5 million in 2004. Funding formulas that do not take the federal/state exemption disparity into account may create an unanticipated Oregon tax that is not offset by a federal credit. This article explores several funding formulas that might be employed to handle this concern.

Two primary strategies are available to handle the federal/state exemption disparity. The first is a formula that funds a credit shelter trust with the amount necessary to eliminate all taxes. A lead credit shelter trust (with a residual marital bequest) might be designed as follows:

If my spouse survives me, I devise and bequeath to my trustee, in trust, an amount equal to the largest amount that can pass under this article free of federal estate tax and state inheritance tax on my gross estate after taking into account:

1. The unified credit (or applicable exclusion amount) available to my estate for federal estate tax purposes (and no other credits);
2. The unified credit (or applicable exclusion amount) available to my estate for state inheritance tax purposes;
3. All deductions (including the marital deduction) allowed for federal estate tax purposes;
4. Property disposed of by previous articles of this will and property passing outside of this will that is includible in my gross estate and does not qualify for the marital or charitable deduction; and
5. Charges to principal that are not allowed as deductions in computing my federal estate tax.

A formula that establishes a lead marital trust with a residual credit shelter trust might be funded with the following formula:

My trustee shall set aside in a separate irrevocable trust share, which shall be known as the “Marital Trust,” assets of a value that shall equal the minimum amount necessary to reduce my federal estate tax and state inheritance tax to zero after taking into account the unified credit (or applicable exclusion amount) available to my estate for federal estate tax and state inheritance tax purposes (and no other credits) and all deductions (including the marital deduction allowed for property passing under this paragraph and otherwise)

that are available to my estate for federal estate and state inheritance tax purposes.

The problem with a formula that eliminates all taxes on the first death is that it will underfund the credit shelter trust for federal purposes. To avoid inheritance taxes the credit shelter trust must be limited to the Oregon exemption amount ($700,000 in 2003), with the balance of the estate passing to the surviving spouse or to charity. If the surviving spouse has a substantial estate, the surviving spouse’s estate will be augmented by an amount up to the difference between the federal exemption and the state exemption. This year that amount is $300,000. Next year it will be $650,000 (the difference between the federal exemption of $1.5 million and the state exemption of $850,000). That amount will be subject to an estate tax rate of 45 percent to 50 percent. The cost of saving (or deferring) a relatively small amount of Oregon inheritance taxes may be very high.

In both cases the federal exemption may be fully utilized if the surviving spouse makes a qualified disclaimer of a portion of the marital gift. However, a disclaimer is not always possible (for example, if the spouse has accepted the benefits) and the nontax result may not please the surviving spouse in the absence of careful advance planning. Practitioners relying on a disclaimer should include a disclaimer trust in their estate planning documents to ensure that the disclaimed assets are available to the surviving spouse.

The second approach is to use a formula that funds the credit shelter trust with the full federal exemption amount, but design the trust so that a partial QTIP election is possible if the personal representative determines that it is preferable to avoid Oregon tax on the first death. This may be especially helpful if the Oregon Department of Revenue (the “DOR”) adopts rules that allow a state QTIP election. The funding formula would not attempt to eliminate the state tax. The funding formulas used above could be used but without references to the state inheritance tax.

In addition, a provision that allows a QTIP election should be used in the credit shelter trust. For example:

I suggest that my personal representative consider exercising the election under IRC § 2056 to qualify a portion of the Credit Shelter Trust as a qualified terminable interest trust for marital deduction purposes (“QTIP election”) if doing so may decrease the overall estate and inheritance tax burden on my and my spouse’s estates. My personal representative may make a QTIP election as to all or a fractional or percentage share of the Credit Shelter Trust and, if allowed, solely for state purposes. If the QTIP election is made, the Credit Shelter Trust may be divided into two separate trusts to reflect the partial election. The elected portion may be referred to as the “QTIP Trust.” The separate trusts need not be funded with a pro rata portion of each asset provided the division is made on the basis of the fair market value of the assets at the time of the division. Relative to any portion of this trust for which a QTIP election is made—
(1) all of the net income of such portion shall be distributed to my spouse in annual or more frequent installments;

(2) the Trustee may make discretionary distributions of principal to my spouse (and only my spouse) from the elected portion, even to the complete exhaustion thereof, before making distributions of principal from the nonelected portion;

(3) my spouse may require that the Trustee shall not retain in such portion beyond a reasonable time any property that may at any time be or become unproductive property; and

(4) the Trustee shall not allocate to such portion any property or the proceeds of any property that would not qualify for the marital deduction under the federal estate tax law or any property or the proceeds of any property that is also subject, by reason of my death, to foreign death taxes or duties imposed by any foreign country or political subdivision thereof, or any property or the proceeds of any property deemed to be income in respect of a decedent for the purposes of the federal income tax law.

The elected portion of the trust must meet all of the requirements of a QTIP trust. The regulations permit the spouse’s income interest to be contingent upon the executor’s QTIP election. The regulations also permit the division of a trust into two trusts to reflect a partial election. Treas Reg § 20.2056(b)-7.

The advantage of this second approach over the first approach is that there is less that can go wrong than with a disclaimer, the decision whether or not to make the QTIP election may be made by a professional or some other person who is in a better position to make the decision than is the surviving spouse, the election may be made solely for state purposes if the DOR adopts rules allowing a state QTIP election, and the time period in which the decision may be made is longer (15 months as opposed to nine months for a disclaimer). The first approach may be simpler, especially when the entire estate passes outright to the surviving spouse if no disclaimer is made.

The sample language provided above does not address the possible repeal of federal estate taxes and the potential effect of repeal on state inheritance taxes. Practitioners may wish to incorporate language they feel is appropriate to handle the possible repeal.

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4 The Oregon tax on a $1 million estate is $33,200 and on a $1.5 million estate is $64,400.

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**Legislative Update**

**HB 2342 (ch 523)**  
Elimination of Two-Year Limitation Period for Claims

Under ORS 115.005(4), a creditor must submit claims against a decedent’s estate no later than two years after the decedent died. This limitation is in addition to the limitation periods that apply to particular types of claims. See ORS 12.010-282. Section 1 of HB 2342 eliminates this separate two-year limit. However, a claim may still be barred if (1) the particular limitation period has expired, (2) the claimant received actual notice of the claim deadline under ORS 115.003 and 30 days have passed, (3) the personal representative has already filed the final account, or (4) there are not sufficient funds to satisfy all higher-priority claims and all previously presented claims.

Section 2 permits the Department of Human Services to prove its claims for recovery of public assistance using microfilm, microfiche, or computer records, rather than original records.

**SB 33 (ch 256)**  
Death of Joint Owner

SB 33 amends ORS 708A.470(6)(a) and 723.480(1) to create a rebuttable presumption that sums remaining on deposit in a joint bank account at the death of one party belong to the surviving party or parties. The presumption may be overcome by evidence that the deceased owner intended a different result or lacked capacity when the joint account was established. Before this amendment, ORS 708A.470(6)(a) and 723.480(1) required clear and convincing evidence of a different intention than survivorship on the financial institution’s own records. The former standard exposed elderly account owners to undue influence or to a heightened risk of unintentionally leaving an entire account to one child who was added to the account solely for convenience.

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Organ Donation: Making Sure the Family Knows

A major cause of the shortage of organs donated upon death is that regardless of a decedent's wishes, virtually no surgeon will remove organs or tissue without permission from the decedent’s family. Regrettably, family members often withhold authorization because they are unaware of the decedent’s wish to make an anatomical gift. Family members may unknowingly frustrate a potential organ donor’s intent.

A national study conducted by Gallup indicates that when family members know of a loved one’s wishes, 94 percent will honor the request. In contrast, when family members do not know, only 54 percent will donate the relative’s organs. Indeed, of all the reasons for unavailability of organs from people who wanted to be donors, the primary one is the family’s refusal to consent. The study found that 37 percent of potentially available organs are lost for this reason. Those lost organs could save many lives.

Lawyers can ameliorate this situation by raising the issue of organ donation during the estate planning process and by recommending that the client discuss his or her wishes with family members. Opting to be an organ donor is, of course, a personal decision that must be respected. The purpose of having the lawyer raise the issue is simply to ensure that people who want to make anatomical gifts do not have their wishes thwarted by well-meaning family members.

The American Bar Association supports more client education about organ donation and has developed a pamphlet, “A Legacy for Life,” that lawyers may provide to clients. The pamphlet is available without cost on the ABA Web site and may be purchased in printed form for $12 per 100 pamphlets. The Oregon Donor Program also has a pamphlet that lawyers in Oregon may wish to use. More information can be obtained from the Oregon Donor Program at 503-494-7888, 1-800-452-1369, www.ordonorprogram.org. As the Oregon Donor Program pamphlet says, a donor designation on a driver’s license will not make someone an organ donor but talking with family members will.

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Opportunities for Public Service

In an effort to spread the word about estate planning, the City Attorney’s Office in Beaverton teamed up with the New Lawyers Division of the Oregon State Bar to sponsor an estate planning information table at Beaverton’s annual city employee wellness fair on May 22, 2003.

Like the city of Beaverton, many large organizations have corporate wellness programs. These programs generally seek to improve employees’ quality of life, reduce sick time, and improve productivity. The Beaverton fair provided a valuable opportunity to discuss estate planning, because attendees were already thinking about forward-looking issues such as going to the gym and eating healthier food.

Beaverton’s annual fair drew more than 125 attendees from the city hall, operations, and library buildings. This was the first time Beaverton included estate planning information among more traditional vendors such as gyms, massage therapists, and health plans. The estate planning table proved popular, second only to the park district’s table in terms of total visits.

Establishing the table involved obtaining bar brochures and New Lawyers Division giveaway items from the Oregon State Bar. Margaret Robinson, Manager of Member Services, provided the necessary help. The Bar donated brochures addressing wills, trusts, hiring an attorney, divorce in Oregon, and probate. In addition, a Tualatin company called Oregon Health Decisions furnished a sample advance directive for health care.

Staffing the table was easy, too. Colin Cooper from the Community Development Department and I worked together to talk with visitors and distribute literature. The event provided a great opportunity to discuss important issues and offer some enlightenment about the federal estate tax.

Although an estate planning background is helpful for an event like this, anyone interested in estate planning issues could set up a table or booth at a similar event. Providing information about estate planning issues is a valuable public service and can be enjoyable, too.

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Questions, Comments or Suggestions About This Newsletter?

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October 16 and October 17, 2003 (Sponsored by Washington State Bar) How to Draft Wills and Other Estate Planning Documents, October 16 in Seattle, WA, October 17 in Spokane, WA. Telephone: (800) 945-WSBA.

October 17 and October 24, 2003 (Sponsored by Washington State Bar) How to Probate an Estate and Handle Post-Mortem Matters, October 17 in Seattle, WA and October 24 in Spokane, WA. Telephone: (800) 945-WSBA.

October 23 and October 24, 2003 (Sponsored by Professional Education Systems, Inc.) The Will and Trust Drafting Workshop, October 23 at the Shilo Inn Hotel, Portland, OR and October 24 at the Red Lion, Eugene, OR. Telephone: (800) 826-7155.


October 26-30, 2003 (Sponsored by Chaminade University Tax Foundation and Chaminade University of Honolulu) The 40th Annual Hawaii Tax Institute, Sheraton Moana Surfrider Hotel, Honolulu, HI. Telephone: (615) 880-4200.

October 31, 2003 (Sponsored by Oregon Law Institute) Guardianships and Conservatorships: Updated Forms and Procedures, Oregon Convention Center, Portland, OR. Telephone: (800) 222-8213.


November 7, 2003 (Sponsored by Oregon Law Institute) 16th Annual Ethics Seminar, Oregon Convention Center, Portland, OR. Telephone: (800) 222-8213.

November 13, 2003 (Sponsored by Washington State Bar) Advising Estate and Trust Fiduciaries/Beneficiaries, Seattle, WA. Telephone: (800) 945-WBSA.


November 17-21, 2003 (Sponsored by ALI-ABA) Planning Techniques for Large Estates, San Francisco, CA. Telephone: (800) CLE-NEWS.

November 20, 2003 (Sponsored by the Oregon State Bar) Administering the Basic Estate, Telephone: (800) 452-8260, ext. 413.

November 21, 2003 (Sponsored by The Law School, University of Southern California, Continuing Legal Education Program) Probate and Trust Conference, Wilshire Grand Hotel, Los Angeles, CA. Telephone: (213) 740-2582.

December 3, 2003 (Sponsored by the Practising Law Institute) Understanding Estate, Gift and Fiduciary Tax Returns 2003, Maximum Advantage with the 706, 709, and 1041, New York, NY. Telephone: (800) 260-4PLI.

December 8, 2003 (Sponsored by National Business Institute) How to Draft Wills and Trusts in Oregon, Portland, OR. Telephone: (800) 930-6182.


January 5-9, 2004 (Sponsored by University of Miami School of Law) Thirty-Eighth Annual Philip E. Heckerling Institute on Estate Planning, Fairmont Miramar Hotel, Santa Monica, CA. Telephone: (310) 395-6766.


January 23, 2004 (Sponsored by the Estate Planning Council of Portland) 33rd Annual Estate Planning Seminar, Oregon Convention Center, Portland, OR. Telephone: (503) 205-2653.

February 19-21, 2004 (Sponsored by ALI-ABA) Advanced Estate Planning Techniques, Maui, HI. Telephone: (800) CLE-NEWS.

April 26-30, 2004 (Sponsored by ALI-ABA) Planning Techniques for Large Estates, New York, NY. Telephone: (800) CLE-NEWS.

June 20-25, 2004 (Sponsored by ALI-ABA) Estate Planning in Depth, Madison, WI. Telephone: (800) CLE-NEWS.

July 1-2, 2004 (Sponsored by ALI-ABA) Representing Estate and Trust Beneficiaries and Fiduciaries, Boston, MA. Telephone: (800) CLE-NEWS.

July 22-24, 2004 (Sponsored by ALI-ABA) Estate Planning for the Family Business Owner, Santa Fe, NM. Telephone: (800) CLE-NEWS.
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